74 9



FORM B.

Stock Book of (Name and full address..........) licensed to manufacture, convert, sell or keep for sale arms, ammunition or military stores as per licence No....granted by the Chief Secretary to Government/the District Magistrate of the District of............under the Indian Arms Rules, 1951.



| Date | Full particulars of the place & person from whom received | Authority under which received or brought down (give import or transport licence No. or sale slip number | Details | | |
|---|---|---|---|---|---|
| | | | Arms | Ammunition | Military stores |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

Directions to be typed or printed and affixed to the front page of the Register in Form B.

1. The pages should be numbered in print or they should be machine-numbered in serial order.

2. The receipts should be entered in the Register on the dates of receipt and the total sutruck. The total of each day's sales and issues as pr the daily sale and issue register in Form C, should be brought to this register and the daily balance struck at the close of each day.

## FORM C.

**Daily Sale and Issue Register of......................(full name and full address) licensed to manufacture, convert, sell and keep for sale arms, ammunition, or military stores as per licence No............granted by the Chief Secretary to Government| District Magistrate of the District of..................under the Indian Arms Rules 1951.**

| Date | Name and full address of the purchaser | Details of Arms etc. | | | Authority to purchase | Signature of the purchaser | Signature of dealer or his authorised agent | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | Arms, with No. description etc, | Ammunition with description | Military stores | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

Directions to be printed or typed and affixed to the front page of the sale and issue register in Form C.

1. The pages should be numbered in print or they should be machine-numbered in serial order.
2. Every issue or sale to each individual should be separately noted and the totals struck daily and this should be brought to the Register in Form B at the close of each day.
3. Licensed dealers in arms and ammunition are bound to ascertain and satisfy themselves that the persons to whom they sell arms, ammunition or military stores are legally authorised to possess the same.
4. Information of all sales of arms, ammunitions or military stores should be given to the District Magistrate of the District concerned in the form and manner directed by him by a general or special order.

By order of His Highness the Raj Pramukh,
V. N. RAJAN,
*Chief Secretary to Government.*

Chief Secretariat, Home Section,
Trivandrum—1
28th December 1953.

GOVERNMENT OF TRAVANCORE-COCHIN.

NOTIFICATION.

H6-6806|53|CS-C. 28th December 1953.

In exercise of the powers conferred by Section 25 of the Indian Arms Act, 1878 (XI of 1878) read with the Notification of the Government of India in the Ministry of Home Affairs No. 9|74|51-Police-I, dated 26th February, 1953, the Government of Travancore-Cochin hereby specially empower all Police Officers of and above the rank of a Sub-Inspector for the purposes of search under the said Section.

By order of His Highness the Raj Pramukh,

V. N. RAJAN,
*Chief Secretary to Government.*

Chief Secretariat,
Home Section,
Trivandrum-1.

GOVERNMENT OF TRAVANCORE-COCHIN.

NOTIFICATION.

H6-6806|53|CS.-D. 28th December 1953.

In exercise of the powers conferred by Section 30 of the Indian Arms Act, 1878 (XI of 1878) read with the Notification of the Government of India, in the Ministry of Home Affairs No. 9|74|51-Police-I, dated 26th February, 1953, the Government of Travancore-Cochin hereby specially appoint all Police Officers of and above the rank of a Sub-Inspector for the purposes of search under the said Section.

By order of His Highness the Raj Pramukh,

V. N. RAJAN,
*Chief Secretary to Government.*

Chief Secretariat,
Home Section,
Trivandrum-1.

GOVERNMENT OF TRAVANCORE-COCHIN.

NOTIFICATION.

H6-6806|53|CS.-E. 28th December 1953.

In exercise of the powers conferred by proviso (b) to sub-rule (1) of rule 3 of the Indian Arms Rules, 1951 read with the Notification of the Government of India in the Ministry of Home Affairs No. 9|74|51-Police-I, dated 26th February, 1953, the Government of Travancore-Cochin hereby direct that all persons resident in Travancore-Cochin who are exempted from the operation of prohibitions and directions contained in the Indian Arms Act, 1878 (XI of 1878) and referred to in Schedule I of the said Rules, excepting the persons included in entry. 2 of the said Schedule, shall register the fire-arms or ammunitions for the same in respect of which they are exempt. in the manner prescribed below:

All persons who are residents in the Travancore-Cochin State who enjoy exemptions under Schedule I of the Indian Arms Rules, 1951 shall furnish to the District Magistrate of the District in which they reside, within three months from the date of this order, a list showing the number and description of firearms in their possession and shall thereafter inform the District Magistrate in writing of any increase or decrease in such number within one month from the date on which such increase or decrease takes place. The exemptees should report any permanent change of their residence to the District Magistrate of the District concerned.

By order of His Highness the Raj Pramukh,

V. N. RAJAN,
*Chief Secretary to Government.*

Chief Secretariat,
Home Section,
Trivandrum-1.

## GOVERNMENT OF TRAVANCORE-COCHIN.

### NOTIFICATION.

H6-6806|53|CS.-F. 28th December 1953.

In exercise of the powers conferred by sub-rule (4) of Rule 26 of the Indian Arms Rules, 1951 read with the Notification of the Government of India in the Ministry of Home Affairs No. 9|74 51-Police-I, dated 26th February, 1953, the Government of Travancore-Cochin hereby direct that the Police Officers of the rank of a Sub-Inspector also may exercise within the local limits of their jurisdiction the powers under the said sub-rule.

By order of His Highness the Raj Pramukh,

V. N. RAJAN,
*Chief Secretary to Government.*

Chief Secretariat,
Home Section,
Trivandrum-1.

## GOVERNMENT OF TRAVANCORE-COCHIN.

### NOTIFICATION.

H6-6806 53|CS.-G. *28th December 1953.*

In exercise of the powers conferred by entry (iv) in column 2 against entry 5 in column 1 of the table subjoined to Schedule II of the Indian Arms Rules, 1951 read with the notification of the Government of India in the Ministry of Home Affairs, No. 9|74 51-Police-I, dated 26th February, 1953 the Government of Travancore-Cochin hereby fix the limit of the quantity of sulphur for *bonafide* domestic use which shall be excluded from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878 (XI of 1878 as upto thirty lbs.

By order of His Highness the Raj Pramukh,

V. N. RAJAN,
*Chief Secretary to Government.*

Chief Secretariat,
Home Section,
Trivandrum-1.

## GOVERNMENT OF TRAVANCORE-COCHIN.

### NOTIFICATION.

H6-6806|53|CS.-H. *28th December 1953.*

In exercise of the powers conferred by entry (4) of Schedule VII annexed to the Indian Arms Rules, 1951, read with notification of the Government of India in the Ministry of Home Affairs No. 9|74|51-Police-I, dated 26th February, 1953, the Government of Travancore-Cochin hereby declare that possession by the Government servants specified in column (1) of the table hereto annexed of the arms specified against them in column (2) thereof shall be in the public interest.

TABLE.

| *List of officers.* | *Type of arms and ammunition.* |
|---|---|
| 1. All Police officers of and above the rank of a Sub-Inspector. | One revolver or pistol with a reasonable quantity of ammunition. |
| 2. All Excise Officers of and above the rank of a Sub-Inspector. | Do. |

| | |
|---|---|
| 3. All Forest officers of and above the rank of a Forest Guard. | One smooth bore gun with a reasonable quantity of ammunition. |
| 4. The Superintendent, State Museum & Zoo, Trichur. | One rifle with reasonable quantity of ammunition. |
| 5. The Resident Officer of the Zoo, Trivandrum. | Do. |
| 6. The Curator, State Museum, & Zoo, Trivandrum. | Two guns. |

By order of His Highness the Raj Pramukh,

V. N. RAJAN,
*Chief Secretary to Government.*

Chief Secretariat,
Home Section,
Trivandrum-1.

---

## GOVERNMENT OF TRAVANCORE-COCHIN.

### NOTIFICATION.

H6-6806|53|CS.-I. *28th December 1953.*

In exercise of the powers conferred by condition 4 of Form XV of Schedule VIII annexed to the Indian Arms Rules, 1951 read with the Notification of the Government of India in the Ministry of Home Affairs No. 9|74|51-Police-I, dated 26th February, 1953, the Government of Travancore-Cochin hereby fix as shown in the table below, the maximum ammunition in excess of which a mess, club or association shall not purchase in a calendar year or possess at any one time.

| *Description of arms for which ammunition is to be possessed* | *Maximum quantity of ammunition to be possessed at any one time* | *Maximum quantity of ammunition to be possessed during the year.* |
|---|---|---|
| Smooth bore muzzle loading guns | Gun powder 1 lbs. caps. 100 Nos. | Gun powder 10 lbs. caps. 1000 nos. |
| Smooth bore breach-loading guns | 50 cartridges | 250 cartridges |
| Rifle | 50 do. | 200 do. |
| Revolvers and pistols | 25 do. | 100 do. |

By order of His Highness the Raj Pramukh,

V. N. RAJAN,
*Chief Secretary to Government.*

Chief Secretariat,
Home Section,
Trivandrum-1.

Gazette No. 1, dated 5th January 1954.

**PART I.**

**Section i.**

NOTIFICATION.

LD(*b*)4-4220/53/Law.

23rd December 1953.

The following Central Act (No. 37 of 1953) which has been recently passed by the Parliament of India and published in the Gazette of India Extraordinary, Part II, Section I, dated the 12th December 1953 is republished for general information. The Bill as passed by the Parliament of India was assented to by the President on the 12th December 1953.

By order of His Highness the Raj Pramukh

N. S. RADHAKRISHNA SARMA,
*Secretary to Government.*

## THE EMPLOYEES' PROVIDENT FUNDS (AMENDMENT) ACT. 1953

(37 OF 1953).

AN

ACT

*to amend the Employeess' Provident Funds Act*, 1952.

BE it enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Employees' Provident Funds (Amendment) Act, 1953.

2. **Amendment of section 1, Act XIX of 1952.**—In section 1 of the Employees' Provident Funds Act, 1952 (hereinafter referred to as the principal Act), after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Notwithstanding anything contained in sub-section (3) of this section or sub-section (1) of section 16, where it appears to the Central Government whether on an application made to it in this behalf or otherwise, that the employer and the majority of employees in relation to any factory have agreed that the provisions of this Act should be made applicable to the factory, it may, by notification in the Official Gazette, apply the provisions of this Act to that factory."

3. **Amendment of section 2, Act XIX of 1952.**—In section 2 of the principal Act,—

(*i*) after clause (*f*), the following clauses shall be inserted, namely:—

"(*ff*) 'exempted employee' means an employee to whom a Scheme would, but for the exemption granted under sub-section (1) of section 17, have applied;

(*fff*) 'exempted factory' means a factory in respect of which an exemption has been granted under section 17 from the operation of all or any of the provisions of any Scheme, whether such exemption has been granted to the factory as such or to any person or class of persons employed therein;";

(*ii*) after clause (*i*) the following clause shall be inserted, namely:—

"(*ia*) 'manufacture' means making, altering, ornamenting, finishing or otherwise treating or adapting any article or substance with a view to its use, sale, transport, delivery or disposal;".

4. **Amendment of section 5, Act XIX of 1952.**—Section 5 of the principal Act shall be re-numbered as sub-section (1) thereof and—

(*a*) to sub-section (1) as so re-numbered, the words "and there shall be established, as soon as may be after the framing of the Scheme, a Fund in accordance with the provisions of this Act and the Scheme" shall be added ;

(*b*) after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) A Scheme framed under sub-section (1) may provide that any of its provisions shall take effect either prospectively or retrospectively on such date as may be specified in this behalf in the Scheme."

5. **Amendment of section 6, Act XIX of 1952.**—In section 6 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Where under the provisions of any Scheme, any board of trustees is constituted for administering the Fund, such board of trustees shall be a body corporate under the name specified in the Scheme, having perpetual succession and a common seal and shall by the said name sue and be sued."

6. **Substitution of new section for section 8 in Act XIX of 1952.**—For section 8 of the principal Act, the following section shall be substituted, namely:—

"8. *Mode of recovery of moneys due from employers.*—Any amount due—

(*a*) from the employer in relation to a factory to which any Scheme applies in respect of any contribution payable to the Fund, damages recoverable under section 14B, accumulations required to be transferred under sub-section (2) of section 15 or any charges payable by him under any other provision of this Act or of any provision of the Scheme; or

(*b*) from the employer in relation to an exempted factory in respect of any damages recoverable under section 14B or any charges payable by him to the appropriate Government under any provision of this Act or under any of the conditions specified under section 17,

may, if the amount is in arrear, be recovered by the appropriate Government in the same manner as an arrear of land revenue."

7. **Amendment of section 9, Act XIX of 1952.**—To section 9 of the principal Act, the following proviso shall be added, namely:—

"Provided that nothing contained in the said Chapter shall operate to render ineffective any provision of the Scheme (under which the Fund is established) which is repugnant to any of the provisions of that Chapter or of the rules made thereunder."

8. **Amendment of section 10, Act XIX of 1952.**—In section 10 of the principal Act,—

(*a*) in sub-section (1),—

(*i*) after the words "of any member in the Fund," the words "or of any exempted employee in a provident fund" shall be inserted;

(*ii*) after the words "incurred by the member," the words "or the exempted employee" shall be inserted ;

(*b*) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) Any amount standing to the credit of a member in the Fund or of an exempted employee in a provident fund at the time of his death

and payable to his nominee under the Scheme or the rules of the provident fund shall, subject to any deduction authorised by the said Scheme or rules, vest in the nominee and shall be free from any debt or other liability incurred by the deceased or the nominee before the death of the member or of the exempted employee."

9. **Amendment of section 11, Act XIX of 1952.**—In section 11 of the principal Act, for the words beginning with "The amount due in respect of any contribution" and ending with the words "be deemed to be included," the following shall be substituted, namely:—

"Where any employer is adjudicated insolvent or, being a company, an order for winding up is made, the amount due—

(a) from the employer in relation to a factory to which any Scheme applies in respect of any contribution payable to the Fund, damages recoverable under section 14B, accumulations required to be transferred under sub-section (2) of section 15 or any charges payable by him under any other provision of this Act or of any provision of the Scheme; or

(b) from the employer in relation to an exempted factory in respect of any contribution to the provident fund (in so far as it relates to exempted employees), under the rules of the provident fund, damages recoverable under section 14B or any charges payable by him to the appropriate Government under any provision of this Act or under any of the conditions specified under section 17,

shall, where the liability therefor has accrued before the order of adjudication or winding up is made, be deemed to be included."

10. **Substitution of new section for 12 in Act XIX of 1952.**—For section 12 of the principal Act, the following section shall be substituted, namely:—

"12. *Employer not to reduce wages, etc.*—No employer in realtion to a factory to which any Scheme applies shall, by reason only of his liability for the payment of any contribution to the Fund or any charges under this Act or the Scheme, reduce, whether directly or indirectly, the wages of any employee to whom the Scheme applies or the total quantum of benefits in the nature of old age pension, gratuity or provident fund to which the employee is entitled under the terms of his employment, express or implied."

11. **Amendment of section 13, Act XIX of 1952.**—In sub-section (2) of section 13 of the principal Act,—

(a) after the words "have been complied with" the following shall be inserted namely:—

"in respect of a factory to which any Scheme applies or for the purpose of ascertaining whether the provisions of this Act or any Scheme are applicable to any factory to which the Scheme has not been applied or for the purpose of determining whether the conditions subject to which exemption was granted under section 17 are being complied with by the employer in relation to an exempted factory";

(b) in clause (a), the words "in relation to the Scheme" shall be omitted.

12. **Amendment of section 14, Act XIX of 1952.**—In section 14 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Whoever contravenes or makes default in complying with any provision of this Act or of any condition subject to which exemption was granted

under section 17 shall, if no other penalty is elsewhere provided by or under this Act for such contravention or non-compliance, be punishable with imprisonment which may extend to three months, or with fine which may extend to one thousand rupees, or with both."

13. **Insertion of new sections 14A and 14B in Act XIX of 1952.**—After section 14 of the principal Act, the following sections shall be inserted, namely:—

"14A. *Offences by companies.*—(1) If the person committing an offence under this Act or the Scheme made thereunder is a company, every person, who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act or the Scheme thereunder has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director or manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section,—

(a) 'company' means any body corporate and includes a firm and other association of individuals; and

(b) 'director' in relation to a firm, means a partner in the firm.

14B. *Power to recover damages.*—Where an employer makes default in the payment of any contribution to the Fund or in the transfer of accumulations required to be transferred by him under sub-section (2) of section 15 or in the Payment of any charges payable under any other provision of this Act or of any Scheme or under any of the conditions specified under section 17, the appropriate Government may recover from the employer such damages, not exceeding twenty-five per cent. of the amount of arrears, as it may think fit to impose."

14. **Amendment of section 15, Act XIX of 1952.**—In section 15 of the principal Act,—

(a) in sub-section (1), for the words, figures and letters "Every employee who is a subscriber to any provident fund established by the employer and in existence on the 15th day of November, 1951, shall, pending the framing of a Scheme in respect of," the words and figures "Subject to the provisions of section 17, every employee who is a subscriber to any provident fund of a factory to which this Act applies shall, pending the application of a Scheme to" shall be substituted;

(b) in sub-section (2), for the words, brackets and figure "On the framing of any such Scheme as is referred to in sub-section (1), the accumulations standing to the credit of the employees in the provident fund," the words "On the application of any Scheme to a factory, the accumulations in

any provident fund of the factory standing to the credit of the employees who become members of the Fund established under the Scheme" shall be substituted.

15. **Amendment of section 16, Act XIX of 1952.**—Section 16 of the principal Act shall be re-numbered as sub-section (1) thereof and—

(*a*) to sub-section (1) as so re-numbered, the following *Explanation* shall be added, namely:—

"*Explanation.*—For the removal of doubts, it is hereby declared that the date of the establishment of a factory shall not be deemed to have been changed merely by reason of a change of the premises of the factory";

(*b*) after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) If the Central Government is of opinion that having regard to the financial position of any class of factories or other circumstances of the case, it is necessary or expedient so to do, it may, by notification in the Official Gazette, and subject to such conditions as may be specified in the notification, exempt that class of factories from the operation of this Act for such period as may be specified in the notification."

16. **Substitution of new section for section 17 in Act XIX of 1952.**—For section 17 of the principal Act, the following section shall be substituted, namely:—

"17. *Power to exempt.*—(1) The appropriate Government may, by notification in the Official Gazette, and subject to such conditions as may be specified in the notification, exempt from the operation of all or any of the provisions of any Scheme—

(*a*) any factory to which this Act applies if, in the opinion of the appropriate Government, the rules of its provident fund with respect to the rates of contribution are not less favourable than those specified in section 6 and the employees are also in enjoyment of other provident fund benefits which on the whole are not less favourable to the employees than the benefits provided under this Act or any Scheme in relation to the employees in any other factory of a similar character; or

(*b*) any factory if the employees of such factory are in enjoyment of benefits in the nature of provident fund, pension or gratuity and the appropriate Government is of opinion that such benefits, separately or jointly are on the whole not less favourable to such employees than the benefits provided under this Act or any Scheme in relation to employees in any other factory of a similar character.

*Explanation.*—The following conditions shall be deemed to be always included in the conditions which may be specified in a notification under clause (*a*), namely :—

(*i*) the amount of accumulations in the provident fund shall be invested in such manner as the Central Government may direct ;

(*ii*) the amount of accumulations to the credit of an employee in the provident fund shall, where he leaves his employment and obtains re-employment in another factory to which this Act applies, be transferred, within such time as may be specified in this behalf by the Central Government, to the credit of his account in the provident

fund of the factory in which he is re-employed or, as the case may be, in the Fund established under the Scheme applicable to the factory.

(2) Any Scheme may make provision for exemption of any person or class of persons employed in any factory to which the Scheme applies from the operation of all or any of the provisions of the Scheme, if such person or class of persons is entitled to benefits in the nature of provident fund, gratuity or old age pension and such benefits, separately or jointly, are on the whole not less favourable than the benefits provided under this Act or the Scheme :

Provided that no such exemption shall be granted in respect of a class of persons unless the appropriate Government is of opinion that the majority of persons constituting such class desire to continue to be entitled to such benefits.

(3) Where any person or class of persons employed in a factory is exempted from the operation of all or any of the provisions of any Scheme under sub-section (2), the employer in relation to such a factory—

(*a*) shall, in relation to the provident fund, old age pension and gratuity to which such person or class of persons is entitled, maintain such accounts, submit such returns, make such investment, provide for such facilities for inspection and pay such inspection charges, as the Central Government may direct; and

(*b*) shall not, at any time after the exemption, without the leave of the Central Government, reduce the total quantum of benefits in the nature of old age pension, gratuity or provident fund to which such person or class of persons was entitled at the time of the exemption."

17. **Substitution of new sections for section 19 in Act XIX of 1952.**—For section 19 of the principal Act, the following sections shall be substituted, namely :—

"19. *Delegation of powers.*—The appropriate Government may direct that any power or authority or jurisdiction exercisable by it under this Act or any Scheme shall, in relation to such matters and subject to such conditions, if any, as may be specified in the direction, be exercisable also—

(*a*) where the appropriate Government is the Central Government, by such officer or authority subordinate to the Central Government or by the State Government or by such officer or authority subordinate to the State Government, as may be specified in the notification; and

(*b*) where the appropriate Government is a State Government, by such officer or authority subordinate to the State Government as may be specified in the notification.

19A. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, and in particular, if any doubt arises as to—

(*i*) whether a factory is engaged in any industry specified in Schedule I; or

(*ii*) whether fifty or more persons are employed in a factory; or

(*iii*) whether three years have elapsed from the establishment of a factory; or,

(*iv*) whether the total quantum of benefits to which an employee is entitled has been reduced by the employer,

the Central Government may, by order, make such provision or give such direction, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for the removal of the doubt or difficulty; and the order of the Central Government, in such cases, shall be final.

18. **Amendment of Schedule I, Act XIX of 1952.**—In Schedule I to the principal Act,—

(i) the words 'or production' shall be omitted;

(ii) to the Schedule I, the following *Explanation* shall be added, namely:—

"*Explanation.*— In this Schedule, without prejudice to the ordinary meaning of the expressions used therein,—

(a) the expression 'Electrical, mechanical or general engineering products' includes—

(1) machinery and equipment for the generation, transmission, distribution or measurement of electrical energy and motors including cables and wires,

(2) telephones, telegraph and wireless communication apparatus,

(3) electric lamps (not including glass bulbs),

(4) electric fans and electrical domestic appliances,

(5) storage and dry batteries,

(6) radio receivers and sound reproducing instruments,

(7) machinery used in industry (including the tile machinery) other than electrical machinery and machine tools,

(8) boilers and prime movers, including internal combustion engines, marine engines and locomotives,

(9) machine tools, that is to say, metal and wood working machinery,

(10) grinding wheels,

(11) ships,

(12) automobiles and tractors,

(13) bolts, nuts and rivets,

(14) power driven pumps,

(15) bicycles,

(16) hurricane lanterns,

(17) sewing and knitting machines,

(18) mathematical and scientific instruments,

(19) products of metal rolling and re-rolling,

(20) wires, pipes, tubes and fittings,

(21) ferrous and non-ferrous castings,

(22) safes, vaults and furniture made of iron or steel or steel alloys,

(23) cutlery and surgical instruments,

(24) drums and containers,

(25) parts and accessories of products specified in items 1 to 24;

(b) the expression 'Iron and Steel' includes pig iron, ingots, blooms, billets and rolled or re-rolled products into basic forms and tool and alloy steel;

(c) the expression 'Paper' includes pulp, paper board and straw-board;

(d) the expression 'textiles' includes the products of carding, spinning, weaving, finishing and dyeing yarn and fabrics, printing, knitting and embroidering.

15. **Repeal of Ordinance 1 of 1953.**—(1) The Employees' Provident Funds (Amendment) Ordinance, 1953 (1 of 1953) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in the exercise of any power conferred by or under the said Ordinance shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act, as if this Act were in force on the day on which such thing was done or action was taken.

**Gazette No. 1 dated 5th January 1954.**

NOTIFICATION.

In exercise of the powers conferred under Section 102 of the Panchayat Act, II of 1950 and Rule 188 of the Panchayat Rules 1951, the bye-laws of the following Panchayats are approved and notified by the Director, the same having been duly passed by the Panchayats concerned after observing all the formalities as contemplated in Rule 118 of the Panchayat Rules 1951.

*Name of the Panchayat (with vehicle tax).*

1. Azhoor
2. Thalayolaparambu
3. Alakode
4. Vetchoor
5. Manavalakurichi
6. Aryanad
7. Vettoor
8. Pampakkuda
9. Payippad
10. Thiruvallam
11. Kottukal
12. Eraviperoor
13. Aroor
14. Kunnamthanam
15. Nooranad
16. Kannamangalam
17. Cheruthana
18. Thiruvanvandoor
19. Mavelikkara Thekkekkara
20. Kottungal
21. Kuttoor
22. Muthukulam
23. Chadayamangalam
24. Arattupuzha
25. Kuttapuzha
26. Vijayapuram
27. Attipra
28. Elakamon
29. Ranni-Angadi.
30. Thripperumthura
31. Kulavada
32. Kadakarappally
33. Thekkumbhagom
34. Thumpamon
35. Pallippad
36. Mulavana
37. Keezhkulam
38. Nilamperoor
39. Ayikkudi
40. Koratti
41. Kadakampally
42. Mutholy
43. Chirayinkil
44. Kumaranalloor
45. Puthenvelikkara
46. Kollenkode
47. Edava
48. Kanakari
49. Vallachira
50. Cranganore
51. Ayarkunnam
52. Thripparappu
53. Vellarada
54. Manjalloor
55. Mangalapuram
56. Karavanath
57. Andoorkonam

G 2275

58. Chen[illegible]
59. West Kallada
60. [illegible]
61. Madhuravelli
62. Poruvazhi
63. Kavumbhagam
64. Kaviyoor
65. Kodukulam
66. Arpookara
67. Pattanakad
68. Karuvatta
69. Warkalai
70. Pullampara
71. Karakulam
72. Kizhuvalam
73. Ambalathura
74. Ulloor
75. [illegible]
76. [illegible]
77. [illegible]
78. Vaikom
79. Peermade
80. Kadinamkulam
81. [illegible]
82. Pulimath
83. Thrikkadavoor
84. Pathanapuram
85. Vadasserikkara
86. Kadampanad
87. Maneed
88. Athiyannoor
89. Manampoor
90. Kadakkavoor
91. Parode

# BYE-LAWS OF THE PANCHAYATS.

## I. Cess on Land.

1. Every person who pays sirkar land tax in the Panchayat area shall pay to the Panchayat a cess at the rate of 1 1/2 pies for every 4 cents of land.

2. An assessment register showing the cess to be paid by each person to the Panchayat at the rate mentioned above shall be maintained by the Executive authority as per Panchayat Rule 119 (1) and necessary changes shall be made therein from time to time as and when found necessary.

3. When the assessment register is finalised, the same or copy thereof shall be handed over to the Village Officer concerned with necessary Day Book and Stationery articles authorising him to collect the land cess due to the Panchayat at the rate specified in Bye-law No. 1 *supra*.

4. The cess shall be paid in two equal half-yearly instalments on or before the 15th of June and December, every year failing which demand notices with a fee of two annas per notice shall be issued to the defaulters.

5. If the cess along with the demand notice fee is not paid within 30 days of the service of the notice, action shall be taken under section 57 of the Panchayat Act II of 1950 to realise the amount under the Provisions of the Revenue Recovery Act.

6. Any person may present a petition to the Panchayat in regard to the cess to be paid by him and in that case within fifteen days of the receipt of the final orders on his petition, he shall pay the cess due from him to the Panchayat, failing which action shall be taken as provided for in Bye-laws 4 and 5 *supra*.

7. The Village Officer shall remit the collected amount in the Panchayat Office before the 20th of every month.

8. All the used up Day Books, Receipt Books and Assessment Registers shall be returned to the Panchayat Office for final record.

9. The Executive Authority shall have power to dispose of all petitions presented before the Panchayat except in the case of appeal petitions filed as per the Panchayat Rule, 134.

## II. Profession Tax.

10. At the beginning of each financial year the Executive Authority shall arrange to prepare a list of all persons who by reason of carrying on a profession, art or calling or transacting business or holding [illegible] or income from investment or holding any appointment, public or private.

Note.—(1) "Person" means and includes any company or association or body of persons whether incorporated or not.

(2) Pay and salary include acting and temporary pay and allowances, but not allowances for house rent, carriage and travelling expenses, horse allowance, [illegible] allowance and fuel allowance.

11. Income means the net income remaining from the gross income all expenses incurred wholly for the pursuit of a profession or avocation.

12. An assessment register showing the profession tax to be paid by each class of persons in the Panchayat at the rate noted against each class shall be maintained by the Panchayat and necessary changes shall be made therein from time to time as and when found necessary:—

| Class of persons | Half-yearly net income | | Half-yearly tax to be paid | | |
|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | A. | P. |
| I. | More than 21,000 | | 125 | 0 | 0 |
| II. | Do. 15,000 but not more than | 21,000 | 100 | 0 | 0 |
| III. | Do. 12,000 do. | 15,000 | 75 | 0 | 0 |
| IV. | Do. 9,000 do. | 12,000 | 40 | 0 | 0 |
| V. | Do. 6,000 do. | 9,000 | 25 | 0 | 0 |
| VI. | Do. 4,500 do. | 6,000 | 14 | 0 | 0 |
| VII. | Do. 3,000 do. | 4,500 | 10 | 0 | 0 |
| VIII. | Do. 1,800 do. | 3,000 | 5 | 0 | 0 |
| IX. | Do. 1,200 do. | 1,800 | 3 | 0 | 0 |
| X. | Do. 600 do. | 1,200 | 2 | 0 | 0 |
| XI. | Do. 300 do. | 600 | 1 | 0 | 0 |
| XII. | Do. 150 do. | 300 | 0 | 8 | 0 |

13. The Executive Authority shall for this purpose, require heads of offices, managers of companies and other persons liable to taxation, to furnish within 15 days, information regarding their own liability to taxation and also that of others working with or under them.

14. Every person on being required by the Executive Authority shall submit within 15 days from the date of service of notice a return in the prescribed form which can be had from the Panchayat Office on payment of anna one each showing his gross income during the previous year and the expenses on account of his profession or avocation during such year.

15. If the Executive authority is satisfied that the return is correct and complete, he shall be assessed for the current year on the basis of the income shown in the return made by him.

16. Where there is any doubt as to the accuracy of a return the Executive Authority shall serve upon the person who made the return, a notice of the Panchayat to produce, or cause to be produced the accounts of such previous year, for inspection.

17. The Executive Authority shall after examining the accounts in such cases, determine the total income of such previous year, fix the tax payable by him for the year and take steps to recover the balance due from him.

18. It shall be discretionery to the Executive Authority to grant, if applied for extension, of time for the submission of the return mentioned in Bye-law 14 or the accounts mentioned in Bye-law 16.

19. If any person fails to submit in due time the return mentioned in bye-law No. 14 or fails to attend and produce, or cause to be produced, the accounts referred to in Bye-law No. 16, assessment will be made by the Executive Authority on general considerations with reference to the nature and reputed value of the business transacted, the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of persons empleyed and the income tax paid.

20. No profession tax shall be levied on income from agricultural products.

21. The Executive Authority shall give within two months after the commencement of each half year, to the assessees, intimation of the amount of tax payable by each.

22. (a) Any person objecting the amount of assessment or denying his liability to be assessed shall petition to the Panchayat for redress within thirty days from date of the auction or promulgation or service of the order or notice complained of. The time occupied in obtaining copies of material papers in connection with the order, notice or act appealed against, shall be excluded from the computation of the said period of thirty days.

(*b*) The Panchayat shall, after receiving the objections hear the petitioner or his authorised agent and examine the petitioner's accounts, if any, to decide the question,

23. All taxes shall be paid within the time specified in the demand notice and any assessee failing to do so shall be treated as a defaulter and steps be taken for the recovery of the amount under the Revenue Recovery Act.

## III. License Fees.

24. No place within the Panchayat area shall be used for any of the purpose mentioned in Bye-law No. 38 except under a license obtained from the Panchayat.

25. Applications for license shall be made to the Executive Authority in the prescribed form which can be had at the Panchayat Office on payment of annas two each.

26. A license shall hold good until the end of the financial year for which it is granted unless revoked earlier for breach of any of the conditions enumerated under bye-law No. 31 of these bye-laws.

27. If the license be not granted, the fee remitted by the applicant will be refunded. But if the license once granted happens to be revoked due to any fault or negligence on the part of the licensee, the license fee will not be refunded.

28. The Executive Authority shall have the power to grant or reject any application for license.

29. Any article of food or drink manufactured or prepared for sale shall be transported only by sorting the same in properly covered receptacles which are proof against dust and flies.

30. No article of food or drink for human consumption shall be sold or exposed for sale over or alongside any street, open drain, river canal or other poramboke without special permission from the Executive Authority.

31. Licenses will be granted only on the following conditions and non-observance of any of these conditions by the licensee or his agents will be a sufficient reason for revoking the license:—

(a) The licensee shall cause every part of the flooring of every licensed building to be kept at all times in good order and repair and shall construct the same with materials which can be washed and kept clean.

(b) He shall cause every drain or means of drainage in or in connection with such premises to be maintained at all times in good order and repair.

(c) He shall cause every means of ventilation and lighting which may be provided in or in connection with such premises to be maintained at all time in good order and repair.

(*d*) He shall cause every table, bench or board on which refreshments are served and articles of furniture used, to be kept clean at all times.

(*e*) He shall provide in such premises a sufficient and good supply of water.

(*f*) He shall store or cause to be stored all articles of food or drink in properly covered clean glass cases or other clean receptacles in such manner as to completely protect them from dust, flies and other insects.

(*g*) He shall cause every wall and ceiling of the building in such premises to be lime-washed at least once in six months to the satisfaction of the Executive Authority

(*h*) He shall cause such premises to be thoroughly cleaned as often as may be necessary at least every morning and evening and shall prevent any accumulation of filth or refuse therein.

(*i*) He shall provide suitable covered receptacles for the deposit of all refuse matter and such receptacles shall be emptied at least once in every 24 hours.

(*j*) He shall not at any time use or permit to be used any unwholesome or deteriorated articles in the preparation of any food or drink nor shall he sell or expose for sale at any time any unwholesome or deteriorated articles of food or drink.

(*k*) No leper or any person suffering from an open sore or any loathsome infectious or contagious diseases shall carry on such business or be employed in or assist in the carrying on of such business in such premises or be allowed to enter any part of such premises.

(*l*) No person shall spit in or upon any such premises except in such receptacles or place as are provided for such purpose.

(*m*) No dog or poultry or other animals shall be permitted to enter such premises.

(*n*) Naked lights shall not be used in the premises.

(*o*) All persons employed in the preparation of articles of food or drink shall be neat and clean.

(*p*) The Executive Authority or the Public Health Organiser of the Department may destroy without notice any article of food or drink in licensed premises which in his opinion is unfit for human consumption and no person can claim any damage on this account.

32. The licensee shall put sign-board containing his name together with number and purpose of the license, in a conspicuous part of the place in respect of which the license is granted.

33. Every license shall be in force for the period mentioned therein unless it is revoked.

34. The licensee shall produce the license when called for by the Public Health Organiser, Panchayat Inspector or Executive Authority or by any member of the Panchayat or by any officer specially authorised in that behalf by the Panchayat.

35. The Executive Authority shall have power to revoke or suspend a license once granted and to grant again a license once revoked or suspended.

36. The licensee shall hold himself even responsible for any act of omission or commission in violation of the conditions of the license on the part of his agents or servants.

37. Every person responsible for a breach of any of the provisions of these bye-laws shall be punishable :—

(*a*) With fine which may extend to rupees fifteen and in the case of a continuing breach with fine which may extend to five rupees for every day during which the breach continues after conviction for the first breach or,

(*b*) With fine which may extend to two rupees for every day during which the breach continues after receipt of notices from the Executive Authority to discontinue such breach.

38. The license fees shall be levied as follows :—

| | *Yearly instalment.* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | *A class* | | | *B class.* | | | *C class.* | | |
| | *Rs.* | *A.* | *P.* | *Rs.* | *A.* | *P.* | *Rs.* | *A.* | *P.* |
| Tea shop | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Hotel | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Coffee shop | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Tea shop and Hotel | 4 | 8 | 0 | 3 | 0 | 0 | 1 | 8 | 0 |
| Coffee shop and Hotel | 4 | 8 | 0 | 3 | 0 | 0 | 1 | 8 | 0 |
| Bakery | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Soda Factory | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Cool Drinks | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |

*Note* :—Only half the fee for one year shall be levied in the case of the shops of the kinds mentioned above conducted temporarily for the periods of three months or less.

39. The Panchayat shall decide the class in which each shop mentioned in bye-law No. 38 supra is to he placed and shall revise the classification whenever necessary.

## IV. HOUSE TAX.

40. The Executive Authority shall arrange to prepare a list of all houses in the Panchayat area liable to assessment of house tax at 4 per cent of the net annual rental value of the houses with the following particulars :—

(*a*) The name of the house.
(*b*) The name of the ward, kara and street if any,
(*c*) The name of the owner thereof,
(*d*) The name of the occupier,
(*e*) The annual rental value of the house ; and
(*f*). The amount of tax assessed thereon.

41. Every separate building shall be separately numbered, and the number clearly painted on the front door on a prominent part of the house and it shall be the duty of the owner or occupier of any house to prevent the defacement, removal, destruction or alteration of numbers so painted.

42. A register shall be kept containing the particulars in the above list ,to be called the Assessment Register.

43. The Executive Authority shall fix the amount payable on the buildings in the list prepared as per bye-law No. 42.

44. Any person may present a petition to the Panchayat in regard to the tax to be paid by him and in that case, within 7 days of the receipt of final orders on his petition he shall pay the tax due from him to the Panchayat, failing which the tax shall be realised under the provisions of Revenue Recovery Act.

45. The Executive Authority shall have power to dispose of all petitions presented before the Panchayat.

46. The license fees paid for the storage of articles in the buildings assessed shall be deducted from the net annual rental value.

47. The tax payable shall be at the rate of 4 per cent on the remaining annual rental value, subject to the deduction of 1/6 for annual repairs.

48. The assessment shall be completely revised once in every three years, and the assessment register shall be revised accordingly. But the Panchayat may amend the register at any time, by inserting therein or removing therefrom any building or by altering the amount

of tax leviable in respect of any building provided that no such amendment shall be made against any owner, unless he shall have been given a reasonable opportunity to show cause to the Panchayat why the proposed amendment should not be made.

49. (1) If any building has been vacant for not less than sixty consecutive days in a half year, the Executive Authority shall, on demand by the owner, refund so much not exceeding one half of the tax paid for the half year, as is proportionate to the number of days during which such building has been vacant, provided that, in making a calculation under the rules, periods short of a complete half month of fifteen days shall not be taken into account.

(2) Every demand for a refund under clause (1) shall be made during the half year in respect of which the refund is applied for, or in the following half year and not after wards, and no person shall be entitled to such refund unless he, at or about the time, not later than fifteen days after the building becomes vacant, gives notice of such vacancy to the Executive Authority.

50. Where any building is built, re-built or enlarged, the owner shall give intimation thereof to the Executive Authority within fifteen days from the date of completion of such building, or enlargement, or from the date of occupation of such building, whichever happens first. The Executive Authority shall on receipt of the said intimation, assess or reassess, as the case may be, the tax leviable in respect of the building, and the instalment for the half year in which the assessment or reassessment is made shall be payable within thirty days after the date of receipt of the Executive Authority's notice to the effect by the owner, or within fifteen days after the disposal of any revision petition which may be presented by the party; provided that, if such date of completion or occupation falls within the last two months of a half year, no tax or enhanced tax, as the case may be, shall be levied in respect of the building for that half year.

51. Whenever a transfer by sale in respect of any building occurs, both the seller and purchaser must intimate the Panchayat of the transfer within 15 days and the assessment register may he amended accordingly.

52. When any building is completely demolished or destroyed, the owner, or in his absence, the occupier if any, thereof, may give information in writing, to the Executive Authority of such demolition or destruction, and, until such information is given, such owner shall be liable, at the discretion of the Executive Authority to payment of all taxes which would have been payable, had such building not been demolished or destroyed. If the said information is given

within the first two months of a half year, no tax shall thereafter be levied for that half year, and if levied a proportionate amount shall be refunded.

53. The tax imposed on buildings shall be payable by the owners or occupants thereof in two equal half yearly instalments at the office of the Panchayat. The instalment for each half year shall be payable within thirty days after the commencement of that half year, unless an extension is made by the Executive Authority at the request of any party, in which case the extension shall not exceed fifteen days after the disposal of the application for such extension. In cases the occupants pay the tax the same may be deducted from the rent due to the owner.

54. Every person paying tax under these rules shall be entitled to a receipt signed by the Executive Authority or by any person appointed by him for that purpose in the form prescribed.

55. A separate demand register shall be maintained in the form prescribed and any change or alteration in the assessment should be noted in this register.

56. Bound books of receipts in duplicate for the amount of tax due on each building shall be prepared and the receipts signed by the Executive Authority and issued to the Officers appointed for collecting the tax.

57. The tax-collectors may receive the amount of any tax and the fact noted in the original and duplicate, with the date of realisation under their initials. Part collections of a receipt should on no account be made. Receipts should not be detached from the books except on realisation of the amounts in full.

58. If no demand is made by any of the tax-collectors, the party liable to make the payment of the tax may produce the amount to the Executive Authority who will cause the receipt to be handed over to the payer.

59. Taxes realised by the tax-collectors shall be remitted to the Executive Authority, with a memo of particulars of the amount under the initials of the subordinates concerned, within such period as may, from time to time, be prescribed by the Executive Authority.

60. If house tax is not paid by a person in accordance with the notice received therefor from the Executive Authority, the same shall be realised under the provisions of the Revenue Recovery Act.

## V. Vehicle Tax.

61. A half-yearly tax on the following valloms and boats kept or used within the panchayat area shall be levied as follows:—

| | | Half-yearly instalments | | |
|---|---|---|---|---|
| | | Rs. | as. | ps. |
| For every motor boat or steam launch plying for hire and carrying more than 6 passengers | .. | 15 | 0 | 0 |
| For every steam or motor tug | .. | 25 | 0 | 0 |
| For every barge or other vessel attached or attachable to a steam or motor tug | .. | 12 | 8 | 0 |
| For every other motor boat or steam launch | .. | 7 | 8 | 0 |
| For every cabin boat | .. | 1 | 4 | 0 |
| For every vallom of a capacity of 4 tons and above | .. | 1 | 0 | 0 |
| For every vallom of a capacity above 2 tons and below 4 tons | .. | 0 | 8 | 0 |

*Exemptions.* Valloms and boats will be exempted from tax.

(*a*) If they belong to the Government, the Royal Stables or the Royal Family.

(*b*) If they belong to the panchayat.

62. The Executive Authority shall arrange to maintain a half-yearly register of all valloms and boats liable to taxation. The register shall contain such particulars as the name of the owner, his house number, the name of the ward in which the house is situated, the description of the boat or vallom taxed and the amount of the half-yearly tax thereon.

63. When a person is found at any time liable for taxation under this head, he shall be assessed supplementally even though the assessment register for the half year should have been prepared before.

64. (*a*) If a person declines to give information when personally asked by an authorised servant of the Panchayat, the Executive Authority shall require him to furnish such information as may be necessary to ascertain his liability for taxation.

(*b*) If the person so called upon to furnish information omits to do so or furnishes false information, he shall be punishable with a fine which may extend to five rupees and the Panchayat shall make the assessment on the information available.

65. A demand register shall be maintained in the office prepared from the assessment list.

66. Every owner of a vallom or boat shall pay the tax to the Panchayat Office before the end of the 1st month in each half year.

67. Every sale or other transfer of a vallom or boat in the course of a half-year shall be intimated to the Panchayat by the owner within 15 days of such sale or transfer, to shift the liability of the tax to the new owner.

68. Any person coming into possession of a vallom or boat during a half-year shall be liable to the tax for that half-year if it remains unpaid by the previous owner.

69. Within 15 days after the commencement of each half-year the Executive Authority shall give to the assessees, intimation of the date of payment and the amount of tax payable by each.

70. (*a*) If any person objects to any assessment for tax under this head he may prefer a petition to the Panchayat within 30 days from the receipt of the notice of the demand.

(*b*) The Panchayat shall after receiving the objection within the prescribed time, hear the petitioner or his agent and decide the question.

71. The Executive Authority or any officer authorised by him shall send to every person supposed to have become liable to the payment of tax, a printed form of application to be filled with such information respecting the vallom and boats kept by him as the Executive Authority considers necessary for the assessment of tax and to be returned duly filled up to the Panchayat Office within one week of its receipt.

72. (*a*) If any person to whom the form mentioned in Bye-law No. 70 was sent, omits to fill it up and return it to the Panchayat Office within two weeks of its receipt or he returns the form filled up but omits to pay the tax within the said period, the Executive Authority shall serve on him a notice requiring him to pay within 15 days from the service of such notice the amount of tax due.

(*b*) In case of non-payment of tax, in spite of such notice, steps shall be taken for the recovery of the amount under the Revenue Recovery Act.

73. The Executive Authority shall give to the person who gives tax a license for the vallom or boat for the half-year in respect of which the tax was paid.

74. Every licensee shall at all reasonable times during the half-year, produce the license when required to do so by the Executive Authority, a member of Panchayat, or any other person authorised in writing by the Executive Authority to demand its production.

75. Every person failing to produce the license shall be liable to a fine not exceeding Rs. five.

76. Any person who loses his license will be given a fresh license on paying a fee of annas four.

77. (*a*) Valloms and boats that are let out for hire shall also be registered in the Panchayat Office with the name and residence of the owner.

(*b*) The Executive Authority shall arrange for the half yearly registration of such valloms and boats and also for the painting of the register number on them on payment of the fee of annas eight.

(*c*) The owner of such valloms and boats shall keep the number in tact.

## VI. Cattle Pounds.

78. Cattle pounds will be conducted by the Panchayat as per the provisions of the Cattle Trespass Act XII of 1125.

## VII. General.

79. These Bye-laws shall come into force from the date of their publication in Government Gazette.

P. K. ABDULLA
*Ag. Director of Panchayats.*

Gazette No. 1. dated 5th January 1954.

NOTIFICATION

In exercise of the powers conferred under Section 102 of the Panchayat Act II of 1950 and Rule 188 of the Panchayat Rules 1951, the bye-laws of the following Panchayats are approved and notified by the Director, the same having been duly passed by the Panchayats concerned after observing all the formalities as contemplated in Rule 118 of the Panchayat Rules 1951.

*Name of Panchayats (without vehicle tax)*

1. Vazhoor
2. Erumeli
3. Kumaramangalam
4. Pazhayakunnumel
5. Pooppara
6. Thiruvattar
7. Ponmana Arivikara
8. Kanjiramkulam
9. Aramboly
10. Suchindram
11. Maranalloor
12. Katakampal
13. Vilavancode
14. Kollayil
15. Azhuthai
16. Melukavu
17. Kothamangalam
18. Attoor
19. Omalloor.
20. Plapuzha
21. Konni
22. Vattavada
23. Pallivasal
24. Chirakadavu
25. Kaduthuruthy
26. Vallicode
27. Thottapuzhasseri
28. Neezhoor
29. Akalakunnam
30. Pampadi
31. Bharanicavu
32. Arakuzhai
33. Thodupuzha
34. Naranganom
35. Aruvappulam
36. Thodupuzha Muttom
37. Vellanad

P. K. Abdulla,
*Director of Panchayats.*

# BYE-LAWS OF THE PANCHAYAT.

## I. Cess on Land.

1. Every person who pays sirkar land tax in the Panchayat area shall pay to the Panchayat a cess at the rate of 1 1/2 pies for every 4 cents of land.

2. An assessment register showing the cess to be paid by each person to the Panchayat at the rate mentioned above shall be maintained by the Executive authority as per Panchayat Rule 119 (1) and necessary changes shall be made therein from time to time as and when found necessary.

3. When the assessment register is finalised, the same or copy thereof shall be handed over to the Village Officer concerned with necessary Day Book and Stationery articles authorising him to collect the land cess due to the Panchayat at the rate specified in Bye-law No. 1 supra.

4. The cess shall be paid in two equal half-yearly instalments on or before the 15th of June and December every year failing which demand notices with a fee of two annas per notice shall be issued to the defaulters.

5. If the cess along with the demand notice fee is not paid within 30 days of the service of the notice, action shall be taken under Section 57 of the Panchayat Act II of 1950 to realise the amount under the Provisions of the Revenue Recovery Act.

6. Any person may present a petition to the Panchayat in regard to the cess to be paid by him and in that case within fifteen days of the receipt of the final orders on his petition, he shall pay the cess due from him to the Panchayat, failing which action shall be taken as provided for in Bye-laws 4 and 5 supra.

7. The Village Officer shall remit the collected amount in the Panchayat Office before the 20th of every month.

8. All the used up Day Books, Receipt Books and Assessment Registers shall be returned to the Panchayat Office for final record.

9. The Executive Authority shall have power to dispose of all petitions presented before the Panchayat except in the case of appeal petitions filed as per the Panchayat Rule, 134.

## II. Profession Tax.

10. At the beginning of each financial year the executive authority shall arrange to prepare a list of all persons liable to taxation exercising a profession, art, or calling or transacting business or receiving pension, or income from investments or holding any appointment, public or private.

*Note*: (*i*) "Person" means and includes any company or Association or body of persons whether incorporated or not.

(*ii*) Pay and Salary include acting and temporary pay and allowances, but not allowances for house rent, carriage hire, travelling expenses, horse allowance, town allowance and hill allowance.

11. Income means the net income deducting from the gross income, all expenses, incurred solely for the pursuit of a profession or avocation.

12. An assessment register showing the profession tax to be paid by each class of persons to the Panchayat at the rate noted against each class shall be maintained by the Panchayat and necessary changes shall be made therein from time to time as and when found necessary:—

| *Class* | | *Half-yearly income* | | | | *Maximum Half-yearly tax* | | |
|---|---|---|---|---|---|---|---|---|
| | | *Rs.* | | *Rs.* | | *Rs.* | *A.* | *P.* |
| I. | More than | 21,000 | | | .. | 125 | 0 | 0 |
| II. | Do. | 18,000 | but not more than | 21,000 | .. | 110 | 0 | 0 |
| III. | Do. | 12,000 | do. | 18,000 | .. | 75 | 0 | 0 |
| IV. | Do. | 9,000 | do. | 12,000 | .. | 40 | 0 | 0 |
| V. | Do. | 6,000 | do. | 9,000 | .. | 25 | 0 | 0 |
| VI. | Do. | 4,200 | do. | 6,000 | .. | 14 | 0 | 0 |
| VII. | Do. | 3,000 | do. | 4,200 | .. | 10 | 0 | 0 |
| VIII. | Do. | 1,800 | do. | 3,000 | .. | 5 | 0 | 0 |
| IX. | Do. | 1,200 | do. | 1,800 | .. | 3 | 0 | 0 |
| X. | Do. | 600 | do. | 1,200 | .. | 2 | 0 | 0 |
| XI. | Do. | 300 | do. | 600 | .. | 1 | 0 | 0 |
| XII. | Do. | 150 | do. | 300 | .. | 0 | 8 | 0 |

13. The Executive Authority shall for this purpose, require heads of offices, managers of companies and other persons liable to taxation, to furnish within 15 days, information regarding their own liability to taxation and also that of others working with or under them.

14. Every person on being required by the Executive Authority shall submit within 15 days from the date of service of notice a return in the prescribed form which can be had from the Panchayat Office on payment of anna one each showing his gross income during the previous year and the expenses on account of his profession or avocation during such year.

15. If the Executive authority is satisfied that the return is correct and complete, he shall be assessed for the current year on the basis of the income shown in the return made by him.

16. Where there is any doubt as to the accuracy of a return the Executive Authority shall serve upon the person who made the return, a notice of the Panchayat to produce, or cause to be produced the accounts of such previous year, for inspection.

17. The Executive Authority shall after examining the accounts in such cases, determine the total income of such previous year, fix the tax payable by him for the year and take steps to recover the balance due from him.

18. It shall be discretionary to the Executive Authority to grant, if applied for extension of time for the submission of the return mentioned in Bye-law 14 or the accounts mentioned in Bye-law 16.

19. If any person fails to submit in due time the return mentioned in Bye-law No. 14 or fails to attend and produce, or cause to be produced, the accounts referred to in Bye-law No. 16, assessment will be made by the Executive Authority on general considerations with reference to the nature and reputed value of the business transacted, the size and rental of residential and business premises the quantity and number of articles dealt with, the number of persons employed and the income tax paid.

20. No profession tax shall be levied on income from agricultural products.

21. The Executive Authority shall give within two months after the commencement of each half year, to the assessees, intimation of the amount of tax payable by each.

22. (*a*) Any person objecting the amount of assessment or denying his liability to be assessed shall petition to the Panchayat for redress within thirty days from date of the auction or promulgation or service of the order or notice complained of. The time occupied in obtaining copies of material papers in connection with the order, notice or act appealed against, shall be excluded from the computation of the said period of thirty days.

(*b*) The Panchayat shall, after receiving the objections hear the petitioner or his authorised agent and examine the petitioner's accounts, if any, to decide the question.

23. All taxes shall be paid within the time specified in the demand notice and any assessee failing to do so shall be treated as a defaulter and steps be taken for the recovery of the amount under the Revenue Recovery Act.

## III. License Fees.

24. No place within the Panchayat area shall be used for any of the purpose mentioned in Bye-law No. 38 except under a license obtained from the Panchayat.

25. Applications for license shall be made to the Executive Authority in the prescribed form which can be had at the Panchayat Office on payment of annas two each.

26. A license shall hold good until the end of the financial year for which it is granted unless revoked earlier for breach of any of the conditions enumerated under bye-law No. 31 of these bye-laws.

27. If the license be not granted, the fee remitted by the applicant will be refunded. But if the license once granted happens to be revoked due to any fault or negligence on the part of the licensee, the license fee will not be refunded.

28. The Executive Authority shall have the power to grant or reject any application for license.

29. Any article of food or drink manufactured or prepared for sale shall be transported only by sorting the same in properly covered receptacles which are proof against dust and flies.

30. No article of food or drink for human consumption shall be sold or exposed for sale over or alongside any street, open drain, river, canal or other poramboke without special permission from the Executive Authority.

31. Licenses will be granted only on the following conditions and non-observance of any of these conditions by the licensee or his agents will be a sufficient reason for revoking the license:—

(a) The licensee shall cause every part of the flooring of every licensed building to be kept at all times in good order and repair and shall construct the same with materials which can be washed and kept clean.

(b) He shall cause every drain or means of drainage in or in connection with such premises to be maintained at all times in good order and repair.

(c) He shall cause every means of ventilation and lighting which may be provided in or in connection with such

premises to be maintained at all times in good order and repair.

(*d*) He shall cause every table, bench or board on which refreshments are served and articles of furniture used, to be kept clean at all times.

(*e*) He shall provide in such premises a sufficient and good supply of water.

(*f*) He shall store or cause to be stored all articles of food or drink in properly covered clean glass cases or other clean receptacles in such manner as to completely protect them from dust, flies and other insects.

(*g*) He shall cause every wall and ceiling of the building in such premises to be lime-washed at least once in six months to the satisfaction of the Executive Authority.

(*h*) He shall cause such premises to be thoroughly cleaned as often as may be necessary at least every morning and evening and shall prevent any accumulation of filth or refuse therein.

(*i*) He shall provide suitable covered receptacles for the deposit of all refuse matter and such receptacles shall be emptied at least once in every 24 hours.

(*j*) He shall not at any time use or permit to be used any unwholesome or deteriorated articles in the preparation of any food or drink nor shall he sell or expose for sale at any time any unwholesome or deteriorated articles of food or drink.

(*k*) No leper or any person suffering from an open sore or any loathsome infectious or contagious diseases shall carry on such business or be employed in or assist in the carrying on of such business in such premises or be allowed to enter any part of such premises.

(*l*) No person shall spit in or upon any such premises except in such receptacles or place as are provided for such purpose.

(*m*) No dog or poultry or other animals shall be permitted to enter such premises.

(*n*) Naked lights shall not be used in the premises.

(*o*) All persons employed in the preparation of articles of food or drink shall be neat and clean.

(*p*) The Executive Authority or the Public Health Organiser of the Department may destroy without notice any

article of food or drink in licensed premises which in his opinion is unfit for human consumption and no person can claim any damage on this account.

32. The licensee shall put sign-board containing his name together with number and purpose of the license, in a conspicuous part of the place in respect of which the license is granted.

33. Every license shall be in force for the period mentioned therein unless it is revoked.

34. The licensee shall produce the license when called for by the Public Health Organiser, Panchayat Inspector or Executive Authority or by any member of the Panchayat or by any officer specially authorised in that behalf by the Panchayat.

35. The Executive Authority shall have power to revoke or suspend a license once granted and to grant again a license once revoked or suspended.

36. The licensee shall hold himself even responsible for any act of omission or commission in violation of the conditions of the license on the part of his agents or servants.

37. Every person responsible for a breach of any of the provisions of these bye-laws shall be punishable :—

(*a*) With fine which may extend to rupees fifteen and in the case of a continuing breach with fine which may extend to five rupees for every day during which the breach continues after conviction for the first breach or,

(*b*) With fine which may extend to two rupees for every day during which the breach continues after receipt of notices from the Executive Authority to discontinue such breach.

38. The license fees shall be levied as follows :—

| | *Yearly instalment.* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | *A class* | | | *B class.* | | | *C class.* | | |
| | *Rs.* | *A.* | *P.* | *Rs.* | *A.* | *P.* | *Rs.* | *A.* | *P.* |
| Tea shop | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Hotel | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Coffee shop | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Tea shop and hotel | 4 | 8 | 0 | 3 | 0 | 0 | 1 | 8 | 0 |
| Coffee shop and Hotel | 4 | 8 | 0 | 3 | 0 | 0 | 1 | 8 | 0 |
| Bakery | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Soda Factory | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Cool Drinks | 3 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |

*Note* :—Only half the fee for one year shall be levied in the case of the shops of the kinds mentioned above conducted temporarily for the periods of three months or less.

39. The Panchayat shall decide the class in which each shop mentioned in bye-law No. 38 supra is to be placed and shall revise the classification whenever necessary.

## IV. HOUSE TAX.

40. The Executive Authority shall arrange to prepare a list of all houses in the Panchayat area liable to assessment of house tax at 4 per cent of the net annual rental value of the houses with the following particulars :—

(*a*) The name of the house,
(*b*) The name of the ward, kara and street if any,
(*c*) The name of the owner thereof,
(*d*) The name of the occupier,
(*e*) The annual rental value of the house, and
(*f*) The amount of tax assessed thereon.

41. Every separate building shall be separately numbered, and the number clearly painted on the front door on a prominent part of the house and it shall be the duty of the owner or occupier of any house to prevent the defacement, removal, destruction or alteration of numbers so painted.

42. A register shall be kept containing the particulars in the above list, to be called the Assessment Register.

43. The Executive Authority shall fix the amount payable on the buildings in the list prepared as per bye-law No. 42.

44. Any person may present a petition to the Panchayat in regard to the tax to be paid by him and in that case, within 7 days of the receipt of final orders on his petition he shall pay the tax due from him to the Panchayat, failing which the tax shall be realised under the provisions of Revenue Recovery Act.

45. The Executive Authority shall have power to dispose of all petitions presented before the Panchayat.

46. The license fees paid for the storage of articles in the buildings assessed shall be deducted from the net annual rental value.

47. The tax payable shall be at the rate of 4 per cent on the remaining annual rental value, subject to the deduction of 1/6 for annual repairs.

48. The assessment shall be completely revised once in every three years, and the assessment register shall be revised accordingly.

But the Panchayat may amend the register at any time, by inserting therein or removing therefrom any building or by altering the amount of tax leviable in respect of any building. provided that no such amendment shall be made against any owner, unless he shall have been given a reasonable opportunity to show cause to the Panchayat why the proposed amendment should not be made.

49. (1) If any building has been vacant for not less than sixty consecutive days in a half year, the Executive Authority shall, on demand by the owner, refund so much not exceeding one half of the tax paid for the half year, as is proportionate to the number of days during which such building has been vacant, provided that, in making a calculation under the rules, periods short of a complete half month of fifteen days shall not be taken into account.

(2) Every demand for a refund under clause (1) shall be made during the half year in respect of which the refund is applied for, or in the following half year and not afterwards, and no person shall be entitled to such refund unless he, at or about the time, not later than fiteen days after the building becomes vacant, gives notice of such vacancy to the Executive Authority.

50. Where any building is built, re-built or enlarged, the owner shall give intimation thereof to the Executive Authority within fifteen days from the date of completion of such building, or enlargement, or from the date of occupation of such building, whichever happens first. The Executive Authority shall on receipt of the said intimation, assess or reassess, as the case may be, the tax leviable in respect of the building, and the instalment for the half year in which the assessment or reassessment is made shall be payable within thirty days after the date of receipt of the Executive Authority's notice to the effect by the owner, or within fifteen days after the disposal of any revision petition which may be presented by the party; provided that, if such date of completion or occupation falls within the last two months of a half year, no tax or enhanced tax, as the case may be, shall be levied in respect of the building for that half year.

51. Whenever a transfer by sale in respect of any building occurs, both the seller and purchaser must intimate the Panchayat of the transfer within 15 days and the assessment register may be amended accordingly.

52. When any building is completely demolished or destroyed, the owner, or in his absence, the occupier if any, thereof, may give information in writing, to the Executive Authority of such demolition or destruction, and, until such information is given, such owner shall be liable, at the discretion of the Executive Authority to payment of all taxes which would have been payable had such building not een demolished or destroyed. If the said information is given

within the first two months of a half year, no tax shall thereafte be levied for that half year, and if levied a proportionate amount shar be refunded.

53. The tax imposed on buildings shall be payable by the owners or occupants thereof in two equal half yearly instalments at the office of the Panchayat. The instalments for each half year shall be payable within thirty days after the commencement of that half year, unless an extension is made by the Executive Authority at the request of any party, in which case the extension shall not exceed fifteen days after the disposal of the application for such extension. In cases the occupants pay the tax the same may be deducted from the rent due to the owner.

54. Every person paying tax under these rules shall be entitled to a receipt signed by the Executive Authority or by any person appointed by him for that purpose in the form prescribed.

55. A separate demand register shall be maintained in the form prescribed and any change or alteration in the assessment should be noted in this register.

56. Bound books of receipts in duplicate for the amount of tax due on each building shall be prepared and the receipts signed by the Executive Authority and issued to the Officers appointed for collecting the tax.

57. The tax-collectors may receive the amount of any tax and the fact noted in the original and duplicate, with the date of realisation under their initials. Part collections of a receipt should on no account be made. Receipts should not be detached from the books except on realisation of the amounts in full.

58. If no demand is made by any of the tax-collectors, the party liable to make the payment of the tax may produce the amount to the Executive Authority who will cause the receipt to be handed over to the payer.

59. Taxes realised by the tax-collectors shall be remitted to the Executive Authority, with a memo of particulars of the amount under the initials of the subordinates concerned, within such period as may, from time to time, be prescribed by the Executive Authority.

60. If house tax is not paid by a person in accordance with the notice received therefor from the Executive Authority, the same shall be realised under the provisions of the Revenue Recovery Act.

## V. Cattle Pounds.

61. Cattle pounds will be conducted by the Panchayat as per the provisions of the Cattle Tres pass Act XII of 1125.

## VI. General.

62. These Bye-laws shall come into force from the date of their publication in Government Gazette.